

# 01-126 Board of Tax Appeals

The mission of the Administrative Program of the Board of Tax Appeals is to resolve equitably, fairly, and expeditiously any disputes between the taxpayer and the Department of Revenue authorized by R.S. 47:1401 et seq., effective 1942. The Board of Tax Appeals believes in the State's right to collect all taxes to which it is entitled while at the same time protecting the taxpayer's right to an inexpensive, convenient, and fair judicial determination, all within the confines within the statutory authority.

The Board of Tax Appeals has only one program, Administrative. Therefore the goals of the Board of Tax Appeals are the same as those listed for the Administrative Program in the program description that follows.

The Board of Tax Appeals was created as an independent agency to provide an appeals board for taxpayers.

## BUDGET SUMMARY

	ACTUAL 1999- 2000	ACT 11 2000 - 2001	EXISTING 2000 - 2001	CONTINUATION 2001 - 2002	RECOMMENDED 2001 - 2002	RECOMMENDED OVER/(UNDER) EXISTING
MEANS OF FINANCING:						
STATE GENERAL FUND (Direct)	\$198,191	\$229,438	\$229,438	\$241,722	\$231,435	\$1,997
STATE GENERAL FUND BY:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-gen. Revenues	25,846	25,160	25,160	25,160	25,160	0
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
<b>TOTAL MEANS OF FINANCING</b>	<b>\$224,037</b>	<b>\$254,598</b>	<b>\$254,598</b>	<b>\$266,882</b>	<b>\$256,595</b>	<b>\$1,997</b>
EXPENDITURES & REQUEST:						
Administrative	\$224,037	\$254,598	\$254,598	\$266,882	\$256,595	\$1,997
<b>TOTAL EXPENDITURES AND REQUEST</b>	<b>\$224,037</b>	<b>\$254,598</b>	<b>\$254,598</b>	<b>\$266,882</b>	<b>\$256,595</b>	<b>\$1,997</b>
AUTHORIZED FULL-TIME EQUIVALENTS: Classified	0	0	0	0	0	0
Unclassified	2	3	3	3	3	0
<b>TOTAL</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>

This agency's recommended appropriation does not include any funds for short-term debt.

This agency does not have any long-term debt for Fiscal Year 2001-2002.

This agency's recommended appropriation also includes the following amount by means of financing for payments on the unfunded accrued liability of the Louisiana State Employees' Retirement System in accordance with the provisions of Article X, Section 29 of the Constitution of Louisiana:

State General Fund (Direct)	\$6,884
Total	\$6,884